

Exhibit 24A

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January 4, 2008

Honorable Robert C. Naraja
 Presiding Judge
 CNMI Superior Court
 Saipan, MP 96950

VIA ELECTRONIC FILING

**Re: Joaquin Q. Atalig v. OKP CNMI Corporation, et al,
 CNMI Superior Court Civil Action No. 06-0119(R)**
*Amended Plaintiff's Counterstatement of Undisputed Facts in Support of
 Plaintiff's Oppositions to Defendants' Substantive Motions
 [After the Court's December 11, 2007 Rulings]*

Dear Judge Naraja:

Please find attached two versions of the amended *Plaintiff's Counter-Statement of Undisputed Facts in Support of Plaintiff's Oppositions to Defendants' Substantive Motions* (originally filed by Plaintiff on November 14, 2007). One version, as requested by you, highlights the changes made as a result of your rulings from the bench and the agreements reached between the parties during the December 11, 2007 hearing on Defendants' motion to strike (the "Changedocs" version). The other version (the "Clean" version) is the same as the Changedocs version except the highlights are removed, the paragraphs are renumbered to run consecutively, and some areas of the document are reformatted.

The parties have reviewed these versions and agree that they accurately reflect the Court's rulings striking and amending portions of the original November 14, 2007 Counter-Statement as well as the agreements reached between the parties during the December 11, 2007 hearing.

Plaintiff was to produce for our review and comment amended versions of the November 14, 2007 Declarations of Joaquin Q. Atalig, Ludivina P. Carillo, and David S. Demapan, but has not yet done so. The parties may be able to simplify the matter through a stipulation. In any event, plaintiff will submit the amended declarations or a motion or stipulation will be filed soon.

Cover Letter to Judge Naraja

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Thank you for your attention to these important matters.

Very truly yours,

/s/

Sean E. Frink

cc. Mike Dotts
Ray Quichocho
Rex Kosack

Enclosures (2)